



Surcharge Recipient Organization's Compliance Procedures for Surcharge Eligibility and Payments

Appendix D - Sample Auditor's Report

We have examined management's assertion about [name of recipient organization]'s compliance with; Section 529, Commemorative Coin Program Restrictions, of Public Law 104-208, Omnibus Consolidated Appropriations for Fiscal Year 1997; [name of commemorative coin program enabling legislation]; and the Mint's Compliance Procedures for Surcharge Eligibility and Payments during the [period] ended [date] included in the accompanying letter dated [date]. Management is responsible for [name of recipient organization]'s compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the organization's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about [name of recipient organization] compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on [name of recipient organization]'s compliance with specified requirements.

In our opinion, management's assertion that [name of recipient organization] complied with the requirements of: Section 529, Commemorative Coin Program Restrictions, of Public Law 104-208, Omnibus Consolidated Appropriations for Fiscal Year 1997; [name of commemorative coin program enabling legislation]; and the Mint's Compliance Procedures for Surcharge Eligibility and Payments for the period of [start date] to [end date] is fairly stated, in all material respects.